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The Honorable Richard G. Andrews
United States District Court
for the District of Delaware
844 N. King Street
Wilmington, DE 19801

Re: In re TKH Holdings Inc. et al., No. 1-18-cv-272 (RGA)

Dear Judge Andrews:

The Court requested a status update in this matter. The parties reached a settlement that was approved by the Bankruptcy Court prior to the effective date of the Debtors' reorganization plan. Pursuant to the settlement, the States are to receive a distribution under the plan. The parties agreed that the appeal should not be dismissed until the plan's initial distribution was received by the States. It is our understanding that the initial distribution to the States is being made today and, therefore, the States may be moving to dismiss the appeal as early as tomorrow.

I am available at the Court's convenience to answer any questions.

Respectfully,

/s/ Thomas G. Macauley

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